

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Prohibition & Excise -Revision of Excise Duty/ Countervailing Duty on IMFL, Beer, Wine and Ready to Drink Varieties - Orders - Issued.

REVENUE (EXCISE.II) DEPARTMENT

G.O. Ms. No. 394,

Date: 21.10.2015

Read the following:

1. G.O.Ms.No. 666 Revenue (Excise.II) Department, dated. 30.11.2012.
2. G.O.Ms.No. 18 Revenue (Excise.II) Department, dated. 10.1.2013.
3. G.O.Ms.No. 19 Revenue (Excise.II) Department, dated. 10.1.2013.
4. From the CPE Letter No.APBCL /I/2015-16, Dt:10.08.2015.

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ORDER:

The appended notification will be published in an Extraordinary Issue of the Andhra Pradesh Gazette dated 23rd October, 2015.

2. The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad, is requested to supply 100 (one hundred) copies of the notification to Government and 300 (three hundred) copies to the Commissioner, Prohibition & Excise, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**AJEYA KALLAM,
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery
and Stores Purchase (Publication Wing),

A.P. Hyderabad for publication of the notification (2 copies)

The Commissioner, Prohibition & Excise, A.P. Hyderabad.

The Managing Director, APBCL, Hyderabad

The Managing Director

AP State Beverages Corporation Limited, Guntur.

Copy to:

The Accountant General, Andhra Pradesh, Hyderabad

The Law (E) Department and Law (H) Department,

Secretariat, The P.S. to Spl. Chief. Secy. to CM.

The PS to Minister for Excise and

Prohibition SF/SC

//Forwarded :: By Order//

SECTION OFFICER

(P.T.O for Notification)

NOTIFICATION

In exercise of the powers conferred by sub-Sections (1) and (2) of Section 21 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act No. 17 of 1968), and in supersession of the Notifications issued in G. O. Ms. No. 666, Rev(Ex-II) Dept., Dt:30.11.2012, G. O. Ms. No. 18, Rev(Ex-II) Dept., Dt:10.1.2013 and G. O. Ms. No. 19, Rev(Ex-II) Dept., Dt:10.1.2013 the Government of Andhra Pradesh hereby levy Excise Duty on Indian Made Foreign Liquor, Beer, Wine and Ready To Drink varieties manufactured or produced in the State under any licence granted under the said Act and Countervailing Duty on Indian Made Foreign Liquor, Beer, Wine and Ready To Drink varieties manufactured or produced elsewhere in India and imported into the State under a permit issued or licence granted under the said Act, as specified in column (2) of the table below at the rates specified in column (3) thereof.

TABLE

1. IMFL:

S.No	Basic Price per Case	Rate of Excise Duty/ Countervailing Duty
(1)	(2)	(3)
1	Upto 350/-	Rs.30/- PPL
2	Above Rs. 350 upto Rs. 400/-	Rs.40/-PPL
3	Above Rs.400/-upto Rs. 450/-	Rs.80/-PPL
4	Above Rs. 450/- upto Rs. 525/-	Rs.85/-PPL
5	Above Rs 525/- upto Rs. 575/-	Rs.90/- PPL
6	Above Rs.575/- upto Rs.700/-	Rs. 95/- PPL
7	Above Rs.700/- upto Rs. 1000/-	Rs.100/- PPL
8	Above Rs. 1000 upto Rs. 2500/-	Rs 105/- PPL
9	Above Rs. 2500/- upto Rs.3500/-	Rs 110/- PPL or Rs.1100/- per case, whichever is higher
10	Above Rs. 3500/- upto Rs. 5000/-	Rs 110/- PPL or Rs.1100/- per case, whichever is higher
11	Above Rs. 5000/-	Rs 110/- PPL or Rs.1100/- per case, whichever is higher

2. Beer:

S.No	Basic Price	Excise Duty per Bulk Ltr.
(1)	(2)	(3)
1	Upto Rs. 200/- per case	Rs. 5/-
2	Above Rs. 200/- upto Rs.250/-	Rs. 9/-
3	Above Rs. 250/- upto Rs. 350/-	Rs. 11/-
4	Above Rs. 350/-	Rs. 13/-

3 Wine:

(A) Fruit wines/Table Wines (Manufactured in AP)

S.No	Basic Price per Case	Rate of Excise Duty/ Countervailing Duty
(1)	(2)	(3)
1	All ranges	5% of Basic Price

(B) Wines Manufactured within AP other than Fruit Wines/ Table Wines and Imported Wines (From Other States).

S.No	Basic Price per Case	Rate of Excise Duty/ Countervailing Duty
(1)	(2)	(3)
1	Upto 2000/-	15% of Basic Price
2	Above 2000/-	10% of Basic Price (or) Rs 300/- per case, whichever is higher

4. Ready To Drink Varieties:

S.No	Basic Price per Case	Rate of Excise Duty / Countervailing Duty
(1)	(2)	(3)
1.	Upto 5% v/v alcohol.	9% of Basic price
2.	Above 5% and upto 8% v/v alcohol.	12% of Basic price

Consequent on the revision in the Excise Duty / Countervailing Duty, there will be certain differences in the Issue Price, Special Privilege Fee and Additional Privilege Fee in respect of the stocks in the inventories of various Depots of the Government / APBCL / APSBCL as on 22.10.2015 (closing balance) and the stocks in transit (despatched on or before 22 .10.2015 and reaching the depots on or after 23.10.2015 on the one hand and the stocks that are despatched by the manufacturers / suppliers after the revision on the other. In order to avoid dual pricing of IMFL, Beer, Wine and RTD during the transition from the pre-revised rates to the revised rates, it is ordered that the difference between the revised and pre-revised Issue Price, Special Privilege Fee and Additional Privilege Fee be levied and collected from the licensees, to whom such stock is issued, as a one-time additional special margin and remitted to Government. The AP VAT embedded in the additional special margin so collected should be remitted to the appropriate Government Head of Account.

NOTE: Basic Price:

1. In respect of IMFL from the Distilleries/Wineries situated within the State, (the basic price) includes Cost price + Cost of Excise Adhesive Labels (EAL) / Hologram + freight charges + handling charges and insurance ,etc.,
2. In respect of IMFL procured from the Distilleries / Wineries located outside the State of Andhra Pradesh, (the basic price) includes, in addition to the above, the following also:

C.S.T. (Central Sales Tax) and Export Duty levied by the State where the IMFL is manufactured, Import Fee levied by the Commissioner of Prohibition and Excise, Govt. of Andhra Pradesh.

2. CASE:

(i) Indian Made Foreign Liquor (other than Beer, Wine and Ready To Drink Varieties): Case means 9 numbers of 1000ml, 12 numbers of 750 ml, 24 numbers of 375ml, 48 numbers of 180ml, 96 numbers of 90ml , 150 numbers of 60 ml Glass / PET Bottles / Aseptic Brick Pack or any other pack of Indian Made Foreign Liquor as approved by the CPE.

(ii) Beer: 12 numbers of 650ml, 24 numbers of 330 ml Bottles and 24numbers of 500 ml in Can / Glass or any other pack of Beer as approved by the CPE.

(iii) Wine: 9 numbers of 1000ml, 12 numbers of 750 ml, 24 numbers of 375ml, 48 numbers of 180ml, 96 numbers of 90ml , 150 numbers of 60ml Glass or any other pack of Wine as approved by the CPE.

(iv) Ready To Drink Varieties (RTD) : 24 numbers of 250ml bottles, 24 numbers of 275 ml bottles and 24 numbers of 330 ml bottles or any other pack of RTD as approved by the Commissioner of Prohibition and Excise."

**AJEYA KALLAM,
SPECIAL CHIEF SECRETARY TO GOVERNMENT**